

**GOVERNMENT OF RAJASTHAN  
FINANCE DEPARTMENT  
(TAX DIVISION)**

No. F. 12(109) FD/Tax/2017 - 108

Jaipur, Dated: September 10, 2018

**ORDER**

In compliance to State Cabinet Order No. 131/2018 dated 23.07.2018 and in exercise of the powers conferred under clause 8 of the Rajasthan Investment Promotion Scheme-2014, (hereinafter referred to as "the scheme") and subject to conditions as enumerated in this Order, the State Government hereby orders the following customized package (hereinafter referred to as "the package"), in favour of M/s Express Digital Payment Service Private Limited (hereinafter referred to as "the enterprise"), for setting up of new unit manufacturing extra neutral alcohol, Grain Based Distillery Bottling Plant for IMFL and Country Liquor and Brewery, in the State.-

- 1. Eligibility for the package.-** The enterprise shall be eligible to avail the benefit provided under the package on fulfillment of the following conditions, namely:-
- (i) The enterprise shall fulfill all the conditions including the conditions of eligibility as provided under the scheme.
  - (ii) The enterprise shall set up a new unit at Village Ganora, Ghatol Block, District Banswara for manufacturing of extra neutral alcohol, Grain Based Distillery Bottling Plant for IMFL and Country Liquor and Brewery in the State, and shall-
    - (a) Make minimum investment (EFCI) of Rs. 342.50 crore; and
    - (b) Provide employment to at least two hundred fifty persons.
  - (iii) The enterprise shall commence the commercial production during the operative period of the scheme.
  - (iv) The enterprise shall not be eligible to claim benefit of any subsidy under any other Scheme of the State Government.

**Note:** The expression 'investment' and 'employment' shall have the same meaning as defined in the scheme.

**2. Benefits Under The Package:**

S.No.	Nature of benefit	Benefits Under the package
1.	Subsidy	<ol style="list-style-type: none"><li>(i) <b>Investment Subsidy:</b> 35% of State tax due and deposited on the sale/supply of goods manufactured in the State by the enterprise for ten years;</li><li>(ii) <b>Additional Investment Subsidy:</b> 30% of State tax due and deposited on the sale/supply of goods manufactured in the State by the enterprise for seven years;</li><li>(iii) <b>Employment Generation Subsidy:</b> Up to 20% of State tax due and deposited on the sale/supply of goods manufactured in the State by the enterprise for ten years.</li></ol>

2.	Other Benefits	Other benefits, shall be available to the enterprise under the provisions of the scheme subject to fulfillment of eligibility conditions.
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**3. Procedure for availing benefits.-**

To avail the benefits under the package the enterprise shall submit the applications in the relevant Form(s) as provided under the scheme, mentioning the expression "**Under customized package issued vide order No. F. 12(109) FD/Tax/2017 – 108 dated 10-09-2018**" on the top of the Form. The manner and procedure for availing benefits as provided under the scheme shall apply *mutatis mutandis*.

**4. Terms & Conditions.-**

- (i) The benefits under this package shall be available on the condition that the enterprise has made a minimum investment (EFCD) of Rs. 342.50 crore and has provided employment to at least two hundred fifty persons.
- (ii) The limit of Eligible Fixed Capital Investment (EFCD) shall not be applicable on the subsidies allowed under this package.

**5. Applicability of the provisions of Rajasthan Goods and Services Tax Act, 2017 and the Scheme.-**

- (i) Provisions of the Rajasthan Goods and Services Tax Act, 2017 and rules made there under shall be applicable *mutatis mutandis*.
- (ii) Provisions of the Rajasthan Value Added Tax Act, 2003 and rules made there under shall be applicable *mutatis mutandis*.
- (iii) Provisions of the Central Sales Tax Act, 1956 and rules made there under shall be applicable *mutatis mutandis*.
- (iv) Subject to the provisions of the package, all the provisions of the Scheme shall apply *mutatis mutandis*.

**6. Redressal of grievances related to implementation of the package.-**

Any grievance related to implementation of this order shall only be referred to State Empowered Committee as constituted under section 3 of the Rajasthan Enterprises Single Window Enabling and Clearance Act, 2011 (Act No.7 of 2011), through its nodal agency. The decision of the said Committee shall be final.

By Order of the Governor,



(Anandhi)

Joint Secretary to the Government

**Copy forwarded to the following for information and necessary action:**

- 1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this order in part 1(b) of **today's extra ordinary Gazette**. It is requested that 10 copies of this order may be sent to this department and 10 copies along with bill may be sent to Commissioner, Commercial Taxes Department Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.

2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. Commissioner, Industries Department, Rajasthan, Jaipur.
5. Commissioner, Bureau of Investment Promotion, Rajasthan, Jaipur
6. PS to Chief Secretary and Chairman, SEC.
7. PS to Additional Chief Secretary, Finance.
8. PS to Additional Chief Secretary, Industries.
9. PS to Secretary, Finance (Revenue).
10. Director, Public Relations, Jaipur.
11. Technical Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
12. M/s Express Digital Payment Service Private Limited through Commissioner, BIP.
13. Guard File.



Joint Secretary to the Government